

KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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MARSHALL COUNTY CONSERVATION DISTRICT
MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED DECEMBER 31, 2010

Prepared By

KENNETH L. KICKHAEFER
Certified Public Accountant

**MARSHALL COUNTY CONSERVATION DISTRICT
MARSHALL COUNTY, KANSAS
Marysville, Kansas**

**FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2010**

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MARSHALL COUNTY CONSERVATION DISTRICT
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

FINANCIAL INFORMATION

KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Marshall County Conservation District
Marysville, Kansas 66508

We have audited the accompanying financial statements of the Marshall County Conservation District, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the Marshall County Conservation District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Marshall County Conservation District has prepared these financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis law of the State of Kansas which differs from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Marshall County Conservation District, as of December 31, 2010, or changes in financial position for the year then ended. Further, the Marshall County Conservation District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the Marshall County Conservation District, as of December 31, 2010, their respective cash receipts and disbursements for the year then ended, on the basis of accounting described in Note 1.



Kickhaefer & Associate, P.A.
Marysville, KS
January 8, 2013

MARSHALL COUNTY CONSERVATION DISTRICT

Statement 1

**Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance
For the Year Ended December 31, 2010**

	<u>Operations Fund</u>	<u>Enterprise Fund</u>	<u>Total</u>
Beginning Cash Balance, January 1	\$ 74,577.31	\$ 41,231.47	\$ 115,808.78
Cash Receipts:			
Appropriations - State	32,287.00	-	32,287.00
Appropriations - County	30,550.00	-	30,550.00
SCC-NPS & Buffer Programs - State	50,631.50	-	50,631.50
NDEQ - No-Till Program - State	12,811.75	-	12,811.75
Retail Sales and Services	-	864.25	864.25
Equipment Rental, Flags	-	740.00	740.00
Interest	1,020.90	254.61	1,275.51
Donation/Reimbursements	244.36	40.00	284.36
Miscellaneous	-	1,000.00	1,000.00
Total Cash Receipts	<u>127,545.51</u>	<u>2,898.86</u>	<u>130,444.37</u>
Total Available Cash	\$ 202,122.82	\$ 44,130.33	\$ 246,253.15
Cash Disbursements:			
Salaries and Wages	\$ 55,591.33	\$ -	\$ 55,591.33
Employee Benefits	1,825.22	-	1,825.22
Goods for Resale	-	1,563.12	1,563.12
Equipment & Building Maintenance	-	162.74	162.74
Dues, Supplies, Other Admin. Expense	4,400.72	86.28	4,487.00
Board Expense, Travel	3,572.88	-	3,572.88
Annual Meeting, Meeting Expense	8,198.32	1,285.48	9,483.80
Information & Education	12,644.95	-	12,644.95
Audit, Bonds, Insurance	7,919.90	127.00	8,046.90
Total Cash Disbursements	<u>94,153.32</u>	<u>3,224.62</u>	<u>97,377.94</u>
Ending Cash Balance, December 31	\$ 107,969.50	\$ 40,905.71	\$ 148,875.21
Outstanding Encumbrances and Accounts			
Payable, December 31	1,430.06	-	1,430.06
Ending Unencumbered Cash, December 31	\$ <u>106,539.44</u>	\$ <u>40,905.71</u>	\$ <u>147,445.15</u>
Composition of Cash:			
Citizens State Bank - Checking & MMDA Ac	\$ 107,969.50	\$ -	\$ 107,969.50
United Bank & Trust - Checking & MMDA Accts		24,987.81	24,987.81
United Bank & Trust - CD# 1006427		2,893.99	2,893.99
Citizens State Bank - CD# 5764		2,894.22	2,894.22
Citizens State Bank - CD# 5765		2,894.22	2,894.22
Citizens State Bank - CD# 5766		2,894.22	2,894.22
Citizens State Bank - CD# 5767		4,341.25	4,341.25
Total Cash	\$ <u>107,969.50</u>	\$ <u>40,905.71</u>	\$ <u>148,875.21</u>

The notes to the financial statements are an integral part of this statement.

MARSHALL COUNTY CONSERVATION DISTRICT
Notes to the Financial Statements
December 31, 2010

1. Summary of Significant Accounting Policies

The Marshall County Conservation District has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the statutory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

A. Financial Reporting Entity

The Marshall County Conservation District is a municipal corporation governed by an elected five-member board under K.S.A. 75-1117. The Conservation District receives funding from local, state, and federal governmental sources and must comply with the requirements of these funding sources.

The financial statements of the Conservation District consist of all the funds of the Conservation District and governmental entities that are considered to be controlled by or dependent on the Conservation District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The Conservation District has no entities that are controlled or dependent on the Conservation District.

The Board of Supervisors is elected by the public. The Board has authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

B. Basis of Presentation - Fund Accounting

The accounts of the Conservation District are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the Conservation District for the year ended December 31, 2010.

Governmental Fund Categories

Operations Fund – reports as the primary fund of the Conservation District. This fund is used to account for all financial resources not reported in other funds.

Proprietary Fund Categories

Enterprise Fund – to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the statutory basis and budget laws of the State of Kansas.

Cash

receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written

MARSHALL COUNTY CONSERVATION DISTRICT
Notes to the Financial Statements
December 31, 2010

C. Statutory Basis of Accounting (cont.)

contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

D. Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, and cash and unencumbered cash balances. Balance sheets that would have shown non cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the Conservation District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

E. Accounting for Capital Assets and Depreciation

The Conservation District does not maintain a record of capital assets used in performance of general government operations and the proprietary funds as required by generally accepted accounting principles.

F. Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures during the year of purchase as required by state statutes.

G. Budgetary Information

Conservation districts are not subject to the Kansas budget law. Conservation districts do prepare budgets, but they are used for managerial planning and control, not because they are statutorily required.

2. Stewardship, Compliance and Accountability

The Conservation District was not in violation of any statutory laws as of December 31, 2010.

3. Deposits and Investments

The Conservation District follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance.

At December 31, 2010, the Conservation District had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the Conservation District. The statute requires banks eligible to hold the Conservation District's funds have a main or branch bank in the county in which the Conservation District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Conservation District has no other policies that would further limit interest rate risk.

MARSHALL COUNTY CONSERVATION DISTRICT
Notes to the Financial Statements
December 31, 2010

3. Deposits and Investments (cont.)

K.S.A. 12-1675 limits the Conservation District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Conservation District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statute place no limit on the amount the Conservation District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Conservation District has no investments.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Conservation District's deposits may not be returned to it. State statutes require the Conservation District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except, during designated "peak periods" when required coverage is 50%. The Conservation District did not use "peak periods" during 2010. All deposits were legally secured as of December 31, 2010.

At December 31, 2010, the Conservation District's carrying amount of deposits, including certificates of deposit, was \$148,875.21, and the bank balance was \$148,910.21. Of the bank balance, \$148,910.21 was covered by FDIC insurance.

4. Long-Term Debt

The Conservation District had no long-term debt, including lease obligations, as of December 31, 2010.

6. Defined Benefit Pension Plan

Plan Description. The Conservation District contributes to the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve bases. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2010 is 6.14%. The District employer contributions to KPERS for the years ending December 31, 2010, 2009, and 2008 were \$2,354.44, \$1,030.93, and \$283.39, respectively, equal to the required contributions for each year.

7. Fringe Benefits

Health Insurance Plan – The Conservation District reimburses each employee for the cost of a monthly health insurance premium. The employee is responsible for choosing and participating in his own plan to which the employee submits a claim to the Conservation District for reimbursement.

Section 125 Cafeteria Plan – The Conservation District has established a medical care reimbursement plan eligible to employees upon election at the beginning of each year. The plan is enacted through the employee's election and salary reduction during the plan year. The maximum reimbursement amount for qualifying medical care expenses incurred during the plan year is \$6,000.00

MARSHALL COUNTY CONSERVATION DISTRICT
Notes to the Financial Statements
December 31, 2010

8. Compensated Absences

The Conservation District credits full-time and part-time employees annual leave based on the following schedule:

Full-Time Employee (Per Pay Period)	Years of Service	Part-Time Employee (Per Pay Status)
4 hours	Less than 3	1 hour per 20 hours
6 hours, plus an add'l 4 hours during last complete pay period of calendar year	3 to 14	1 hour per 13 hours
8 hours	15 or more	1 hour per 10 hours

Employees may carry over an annual leave credit of up to 30 days or 240 hours, but may not accumulate more than the maximum leave ceiling based on prior and current year leave credit carryover amounts.

The Conservation District permits full-time employees to earn sick leave at the rate of 4 hours for each full 2-week pay period, and part-time employees at the rate of 1 hour for each 20 hours of duty, not to exceed 4 hours of sick leave for 80 hours of duty in any pay period. The amount of unused sick leave accumulates without limit.

9. Commitments and Contingencies

Litigation – The Conservation District was not involved in any pending or threatened litigation as of December 31, 2010.

Grants and Shared Revenue – The Conservation District participates in various state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Conservation District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Conservation District, any liability for reimbursement, which may arise as the result of an audit, is believed to be immaterial.

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CERTIFIED PUBLIC ACCOUNTANTS

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To the Board of Supervisors
Marshall County Conservation District
Marysville, Kansas 66508

In planning and performing our audit of the financial statements of Marshall County Conservation District as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Conservation District's internal control over the financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Conservation District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Conservation District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified two deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Conservation District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the Conservation District's internal control to be material weaknesses:

- There is an absence of appropriate segregation of duties consistent with appropriate control objectives. The size of the Conservation District's accounting and administrative staff prevents certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the board members remain involved in the financial concerns of the Conservation District to provide oversight and independent review functions.
- There is an absence of appropriate control over the filing and accuracy of payroll reports consistent with appropriate control objectives. There were several instances during the year of missed KPERS and State Withholding deadlines. Additionally, the year-end Form W-3 and subsequent Form W-3c contained accuracy errors. This situation requires additional education on behalf of the District Manager and continued involvement by the board members in the financial affairs of the Conservation District.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Conservation District's internal control to be a significant deficiency:

- There is a less than satisfactory control over the documentation used to support the various operation and enterprise fund expenditures. We recommend a full retention of invoices, travel receipts, mileage records, or other supporting documentation to accompany expenditure requests.

This communication is intended solely for the information and use of management, Board of Supervisors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

KICKHAEFER & ASSOCIATE, P.A.

BY:  CPA
Kenneth L. Kickhaefer, CPA
January 8, 2013

KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

KENNETH L. KICKHAEFER, CPA

1100 Broadway PO Box 269
Marysville, Kansas 66508

785-562-2100
785-562-2166
ken@kickhaefer.net

January 8, 2013

To: Board of Supervisors, Marshall County Conservation District
Melinda Bergmann, District Manager, Marshall County Conservation District

We have audited the financial statements of the activities of Marshall County Conservation District, Marysville, Kansas, for the year ended December 31, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated January 13, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Conservation District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2010. We noted no transactions entered into by the district during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have enclosed a copy of those audit adjustments. Management has corrected all such misstatements. In addition, several of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 8, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the district's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

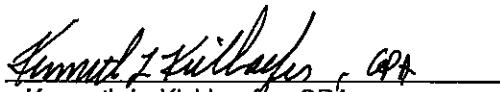
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the district's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This communication is intended solely for the information and use of management, Board of Supervisor, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

KICKHAEFER & ASSOCIATE, P.A.

BY:


Kenneth L. Kickhaefer, CPA
January 8, 2013

4:07 PM
12/13/10

Marshall County Conservation Dist. Journal Entries Entered/Modified Today All Transactions

Date	Num	Name	Memo	Account	Debit	Credit
✓12/31/2008	AJE 120812	Kansas Envirothon MS Co Bankers Bank of America St of Kansas St of Kansas Stauffer, George Stauffer, George Feyh Farm Seed Co. Feyh Farm Seed Co. Kansas Withholding Tax Kansas Withholding Tax KACD KACD	CORRECT CODING CORRECT CODING CORRECT CODING-DONATION CORRECT CODING-KS FARMERS CONFERENCE CORRECT CODING-KACD DINNER CORRECT CODING-AUDIT CORRECT CODING-REPAYMENT NPS FUNDS CORRECT CODING-REPAYMENT NPS FUNDS CORRECT CODING CORRECT CODING CORRECT CODING CORRECT CODING CORRECT CODING CORRECT CODING-PENALTY & INTEREST CORRECT CODING-PENALTY & INTEREST CORRECT CODING-ANNUAL MEETING REGIST./IV MEETING CORRECT CODING-ANNUAL MEETING REGIST./IV MEETING	Bills to be Coded Bills to be Coded 6113 · Donations 6113 · Donations 6230 · Annual Meeting 6208 · Accounting 9050 · Other Expenses 4005 · Appropriations - S... 9020 · Other Income 4016 · Grass Seed 9020 · Other Income 4016 · Grass Seed 6052 · District Man. Payr... 6250 · Dues and Fees 6230 · Annual Meeting 6250 · Dues and Fees	50.00 100.00 234.70 1,060.00 480.67 1,000.00 1,000.00 140.00 25.20 900.00	1,344.70 100.00 480.67 1,000.00 140.00 25.20 900.00
12/31/2008	AJE 120901		DELETE DUPLICATE 09/09 INTEREST INCOME 9/10/08 & 9/10/09 DELETE DUPLICATE 09/09 INTEREST INCOME 9/10/08 & 9/10/09	1005 · Citizens MMDA-O... 9002 · Savings Account	64.29 64.29	64.29 64.29
12/31/2008	CE 123108		CLOSE NET INCOME TO APPROP FUND ACCTS CLOSE NET INCOME TO APPROP FUND ACCTS CLOSE NET INCOME TO APPROP FUND ACCTS	3900 · Retained Earnings 3020 · FUND BALANCE ... 3025 · FUND BALANCE ...	12,035.08	9,262.00 2,773.08
✓12/31/2009	AJE 120902	United Bank & Trust Citizens State Bank United Bank & Trust Citizens State Bank Citizens State Bank Citizens State Bank Citizens State Bank	RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME RECORD 2009 INTEREST INCOME	9003 · Certificate of Dep... 9003 · Certificate of Dep... 1029 · CERT DEP-UB&T 1025 · CERT DEP #5764 1026 · CERT DEP#5765 1027 · CERT DEP#5766 1028 · CERT DEP#5767	115.66 86.12 86.12 86.12 129.18	115.66 387.54 12,035.08
✓12/31/2009	AJE 120903	St of Kansas St of Kansas Berkley Risk Admn Berkley Risk Admn SARE- KS State SARE- KS State St of Kansas St of Kansas KACD Youth & Education KACD Youth & Education Feyh Farm Seed Co. Feyh Farm Seed Co. KS Dept of Ag KS Dept of Ag Voet, Robert Voet, Robert St of Kansas St of Kansas Jason Adam Memorial	RECLASSIFY - NRCS HRS/NPS COORD FUNDS RECLASSIFY - NRCS HRS/NPS COORD FUNDS RECLASSIFY - PREM. OVERPAYMENT RECLASSIFY - PREM. OVERPAYMENT RECLASSIFY-SCHOLARSHIP FOR NACD ANNUAL CONF RECLASSIFY-SCHOLARSHIP FOR NACD ANNUAL CONF RECLASSIFY NRCS CONT. RECLASSIFY NRCS CONT. RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY	4005 · Appropriations - S... 4075 · Miscellaneous 4075 · Miscellaneous 9020 · Other Income 4075 · Miscellaneous 4075 · Miscellaneous 4075 · Miscellaneous 9020 · Other Income 9020 · Other Income Bills to be Coded 6113 · Donations 6299 · Feyh Seed 6074 · Registration Fees 6250 · Dues and Fees 6069 · Travel 6300 · Equipment and Bu... 6400 · Miscellaneous Ex... 6300 · Equipment and Bu... 6400 · Miscellaneous Ex...	3,583.34 1.00 1.00 800.00 1,206.00 46.00 75.21 10.00 27.20 1,678.56	3,583.34 1.00 800.00 1,206.00 46.00 75.21 10.00 27.20 1,678.56 100.00

Marshall County Conservation Dist. Journal Entries Entered/Modified Today

4:07 PM
12/13/10

All Transactions

Date	Num	Name	Memo	Account	Debit	Credit
✓12/31/2009	AJE 120904	Jason Adam Memorial City of Marysville City of Marysville Jackson County CD Jackson County CD Capital One FSB Capital One FSB Orschelens Orschelens KFAC KACD-EO KACD-EO St of Kansas America Airlines Casey's	RECLASSIFY RECLASSIFY PERMIT FOR SHED RECLASSIFY PERMIT FOR SHED RECLASSIFY ENVIROTHON EXP RECLASSIFY ENVIROTHON EXP RECLASSIFY TRAVEL MEALS RECLASSIFY TRAVEL MEALS-01/06/09 RECLASSIFY GREASE GUN CADDY RECLASSIFY GREASE GUN CADDY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY RECLASSIFY-BAGGAGE FEE RECLASSIFY	6250 · Dues and Fees 6074 · Registration Fees 6300 · Equipment and Bu... 6089 · Travel 6120 · Programs and Pro... 6213 · Office 6072 · Meals 6213 · Office 6300 · Equipment and Bu... 6250 · Dues and Fees 6113 · Donations 6250 · Dues and Fees 6100 · Information and E... 6400 · Miscellaneous Ex... 6089 · Travel 6072 · Meals	100.00 ✓ 33.60 ✓ 22.75 ✓ 22.70 ✓ 7.44 ✓ 30.00 ✓ 25.00 ✓ 22.59 ✓ 7.59 ✓ 7,691.39 ✓	33.60 22.75 22.70 7.44 30.00 25.00 22.59
✓12/31/2009	AJE 120905	Feyh Farm Seed Co. Feyh Farm Seed Co.	VOID COST OF GOODS ADJ VOID COST OF GOODS ADJ	5000 · *Cost of Goods Sold 1120 · Inventory Asset	17.80 ✓ 17.80 ✓	17.80 17.80
✓12/31/2009	AJE 120906	KPERS KPERS KPERS	VOID BILL - CK ISSUED & VOIDED-ORDER CANCELED VOID BILL - CK ISSUED & VOIDED-ORDER CANCELED VOID DUPLICATE BILL FOR KPERS ON 10/02/09 & 09/04/09 VOID DUPLICATE BILL FOR KPERS ON 10/02/09 & 09/04/09 VOID DUPLICATE BILL FOR KPERS ON 09/04/09	6299 · Feyh Seed 2000 · Accounts Payable 6082 · 401(K) Contributio... 2000 · Accounts Payable 6080 · Employee Benefits	480.29 ✓ 480.29 ✓ 183.16 ✓ 183.16 ✓	480.29 480.29 91.58 91.58 183.16
✓12/31/2009	AJE 120907	Holthaus, Galen Holthaus, Galen	CLEAR INV-PYMT MADE BUT NOT APPLIED TO INV/POSTED DIR TO INCOME ACCT CLEAR INV-PYMT MADE BUT NOT APPLIED TO INV/POSTED DIR TO INCOME ACCT	1200 · Accounts Receiva... 4051 · Grass Drill Rental	28.00 ✓ 28.00 ✓	28.00 28.00
✓12/31/2009	AJE 120908	Meybrunn, Jon Meybrunn, Jon Meybrunn, Jon	REVERSE INVOICE-INCORRECT REVERSE INVOICE-INCORRECT REVERSE INVOICE-INCORRECT	1200 · Accounts Receiva... 4051 · Grass Drill Rental 4016 · Grass Seed	28.00 ✓ 384.00 ✓ 412.00 ✓	412.00 412.00
✓12/31/2009	AJE 120909	Schell Construction Schell Construction	REVERSE INVOICE - INCORRECT REVERSE INVOICE - INCORRECT	1200 · Accounts Receiva... 4017 · Marking Flags	6.00 ✓ 6.00 ✓	6.00 6.00
✓12/31/2009	AJE 120910	SAKW SAKW	RECORD ADDTL INVOICE AMOUNT RECORD ADDTL INVOICE AMOUNT	2000 · Accounts Payable 6250 · Dues and Fees	5.00 ✓ 5.00 ✓	5.00 5.00
✓12/31/2009	AJE 120911	Gersner, Charles Gersner, Charles	REVERSE DUPL POSTING FOR A PYMT REVERSE DUPL POSTING FOR A PYMT	4051 · Grass Drill Rental 1499 · Undeposited Funds	38.50 ✓ 38.50 ✓	38.50 38.50
✓12/31/2009	AJE 120912	KPERS KPERS	RECLASSIFY KPERS CONTRIB. RECLASSIFY KPERS CONTRIB.	6060 · Employee Benefits 2140 · KPERS	1,853.05 ✓ 1,853.05 ✓	1,853.05

Marshall County Conservation Dist.
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Date	Num	Name	Memo	Account	Debit	Credit
12/31/2010	AJE 121001		To reverse AJE 120821 in order to balance cash at 12/31/10	1005 · Citizens MMDA-Operations Fund	64.29	
			To reverse AJE 120821 in order to balance cash at 12/31/10	66900 · Reconciliation Discrepancies		64.29
12/31/2010	AJE 121002		To adjust seed income recorded during April, 2010	1010 · United B&T MMDA-Ent. Fund	1.00	
			To adjust seed income recorded during April, 2010	4016 · Grass Seed		1.00
12/31/2010	AJE 121003		To record 2010 Interest Income on CD# 1001006427	1029 · CERT DEP-UB&T	85.63	
			To record 2010 Interest Income on CD# 5764	1025 · CERT DEP #5764	51.41	
			To record 2010 Interest Income on CD# 5765	1026 · CERT DEP#5765	51.41	
			To record 2010 Interest Income on CD# 5766	1027 · CERT DEP#5766	51.41	
			To record 2010 Interest Income on CD# 5767	1028 · CERT DEP#5767	77.10	
			-MULTIPLE-	9003 · Certificate of Deposit		316.96
					316.96	
12/31/2010	AJE 121004	Howell, Daniel	To reduce Grass Seed sales by extra revenue record	4016 · Grass Seed	40.32	
		HOWELL, Dan	To reduce Grass Seed sales by extra revenue record	1200 · Accounts Receivable		40.32
12/31/2010	AJE 121005	SCC	To reclassify SCC technician agreement revenue	9020 · Other Income	10,315.75	
		SCC	To reclassify SCC technician agreement revenue	4091 · TA		10,315.75
12/31/2010	AJE 121006		To adjust Encumbrances to 12/31/10 balance of \$1,317.68	3030 ENCUMBERED FUNDS - OPERATIONS	41.92	
			To adjust Encumbrances to 12/31/10 balance of \$0	2025 · ENCUMBRANCES - ENTERPRISE	7.75	
			To adjust Encumbrances to 12/31/10 balance of \$1,317.68	2020 ENCUMBRANCES - OPERATIONS		41.92
			To adjust Encumbrances to 12/31/10 balance of \$0	3035 · ENCUMBERED FUNDS - ENTERPRISE		7.75
					49.67	49.67
12/31/2010	AJE 121007		To adjust Balance Sheet items to correct 12/31/10 balance - \$0	1120 Inventory Asset	3,534.70	
			To adjust Balance Sheet items to correct 12/31/10 balance - \$0	1499 Undeposited Funds	1,295.18	
			To adjust Balance Sheet items to correct 12/31/10 balance - \$0	5000 · Cost of Goods Sold		4,091.99
			To adjust Balance Sheet items to correct 12/31/10 balance - \$0	6062 401(K) Contributions - Employer		737.89
					4,829.88	4,829.88
12/31/2010	AJE 121010		To reclass Marking Flags income	9050 Other Expenses	156.00	
			To reclass Marking Flags income	4017 · Marking Flags		156.00
12/31/2010	AJE 121011		To reclass various expenses	6069 · Travel	19.22	
			To reclass various expenses	6213 · Office	42.39	
			To reclass various expenses	6105 · Advertising	60.00	
			To reclass various expenses	Bills to be Coded		121.61
					121.61	121.61

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12/31/2010	AJE 121012	To reclass No-Till Grant Revenue from NDEQ	6400 - Miscellaneous Expense	2,500.00	
		To reclass various expenses to proper account	6072 - Meals	35.54	
		To reclass various expenses to proper account	6500 - Taxes	7.75	
		To reclass various expenses to proper account	6069 - Travel	54.00	
		To reclass various expenses to proper account	6213 - Office	36.14	
		To reclass various expenses to proper account	6301 - Repairs	48.28	
		To reclass various expenses to proper account	6110 - Education	32.08	
		To reclass various expenses to proper account	6052 - District Man. Payroll Taxes	192.16	
		To reclass various expenses to proper account	6051 - District Man. Wages	230.88	
		To reclass No-Till Grant Revenue from NDEQ	4089 - No-Till Grant Revenue	2,500.00	
		To reclass various expenses to proper account	6400 - Miscellaneous Expense	636.83	
				<u>3,136.83</u>	<u>3,136.83</u>
12/31/2010	AJE 121013	To adjust KPERS balance to 12/31/10 balance	6051 - District Man. Wages	1,081.60	
		To adjust KPERS balance to 12/31/10 balance	6062 - 401(K) Contributions - Employer	2,563.11	
		To adjust KPERS balance to 12/31/10 balance	2140 - KPERS		4,209.35
		To adjust KPERS balance to 12/31/10 balance	6053 - Buffer Wages	452.26	
		To adjust KPERS balance to 12/31/10 balance	3020 - FUND BALANCE - OPERATIONS	112.38	
				<u>4,209.35</u>	<u>4,209.35</u>
12/31/2010	AJE 121014	To reclass No-Till Grant revenue from NDEQ	6081.1 - District Manager Mileage	74.25	
		To reclass No-Till Grant revenue from NDEQ	6051 - District Man. Wages	10,237.50	
		To reclass No-Till Grant revenue from NDEQ	4089 - No-Till Grant Revenue		10,311.75
				<u>10,311.75</u>	<u>10,311.75</u>
12/31/2010	AJE 121015	To reclass District Manager wages	6051 - District Man. Wages	3,594.45	
		To reclass Buffer wages	6053 - Buffer Wages	1,449.88	
		To reclass District Manager & Buffer wages	6052 - District Man. Payroll Taxes		5,044.33
				<u>5,044.33</u>	<u>5,044.33</u>
12/31/2010	AJE 121016	To reclass Operation Fund expenses	6230 - Annual Meeting	884.98	
		To reclass Operation Fund expenses	6230 - Annual Meeting		884.98
				<u>884.98</u>	<u>884.98</u>
12/31/2010	AJE 121017	To close out Net Income to appropriate fund accounts	3900 - Retained Earnings	33,066.43	
		To close out Net Income to appropriate fund accounts	3020 - FUND BALANCE - OPERATIONS		33,066.43
				<u>33,066.43</u>	<u>33,066.43</u>
				<u>72,549.15</u>	<u>72,549.15</u>